



**REPORT OF  
THE  
STATE AUDITOR**

**STATE OF COLORADO  
STATEWIDE SINGLE AUDIT**

**Fiscal Year Ended June 30, 1998**

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## STATE OF COLORADO

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February 23, 1999

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1998. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit. It therefore includes the findings and recommendations reported in the Statewide Financial and Compliance Audit Report dated October 30, 1998, and, to comply with the Single Audit Act, the findings and recommendations related to federal programs or internal control weaknesses from other audit reports which are issued under separate covers.

This report includes our audit opinions on the General Purpose Financial Statements and the supplementary Schedules of Expenditures of Federal Awards. It also contains our conclusions, findings, and recommendations and the responses to those findings and recommendations by the applicable state agencies.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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# TABLE OF CONTENTS

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	PAGE
REPORT SUMMARY .....	1
Recommendation Locator .....	3
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
SECTION I - SUMMARY OF AUDITOR'S RESULTS .....	11
SECTION II - FINANCIAL STATEMENT FINDINGS .....	15
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING .....	15
DEPARTMENT OF HIGHER EDUCATION .....	21
Board of Regents of the University of Colorado .....	23
University of Colorado .....	23
State Board of Agriculture - Colorado State University System .....	24
Fort Lewis College .....	25
University of Southern Colorado .....	25
Trustees of the University of Northern Colorado .....	26
University of Northern Colorado .....	26
SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS .....	29
DEPARTMENT OF EDUCATION .....	29
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING .....	33
DEPARTMENT OF HIGHER EDUCATION .....	35
Colorado Student Loan Division .....	37
Board of Regents of the University of Colorado .....	38

University of Colorado .....	39
State Board of Agriculture - Colorado State University System .....	39
Fort Lewis College .....	39
University of Southern Colorado .....	40
State Board for Community Colleges and Occupational Education (SBCCOE) ..	42
Trinidad State Junior College .....	43
Trustees of the University of Northern Colorado .....	44
University of Northern Colorado .....	44
Trustees of the Colorado School of Mines .....	45
Colorado School of Mines .....	45
DEPARTMENT OF HUMAN SERVICES .....	47
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT .....	61
DEPARTMENT OF TRANSPORTATION .....	65
DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS .....	69
 <b>FINANCIAL STATEMENT SECTION</b>	
Independent Auditor's Report .....	85
 <b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units .....	88
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Units .....	90
Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - All Budgeted Funds .....	92

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budgetary Basis - Budget and Actual - General Funded .....	94
--	----

Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - Cash Funded .....	96
---	----

Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - Federally Funded .....	97
--	----

Combined Statement of Revenues, Expenses, and Changes in Fund Equity All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units .....	98
--	----

Combined Statement of Cash Flows - All Proprietary Fund Types and Similar Trust Funds, and Discretely Presented Component Units .....	100
--	-----

Statement of Changes in Net Assets - Investment Trust Funds .....	104
---	-----

Statement of Changes in Fund Balance - Pension Trust Funds .....	105
--	-----

Combined Balance Sheet - All College and University Funds .....	106
---	-----

Combined Statement of Changes in Fund Balances - All College and University Funds .....	108
--	-----

Notes to the Financial Statements .....	110
---	-----

#### **ADDITIONAL REQUIRED INFORMATION**

Schedule of Expenditures of Federal Awards .....	149
--	-----

Footnotes to Schedule of Expenditures of Federal Awards .....	237
---	-----

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Governmental Auditing Standards</i> .....	239
---	-----

Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance In Accordance with OMB Circular A-133 .....	241
--	-----